Directs the discontinuance of Objection Book Advance Schedule in the Public Works Department.

READ—

Letter No. W. M. G. C. 373, dated 20th February 1952, from the Accountant-General for Mysore, Bangalore, stating that transactions under "Objection Book Advance—Public Works Department" may be accounted for under "Miscellaneous Public Works Advance" under distinct sub-heads from 1st April 1952.

ORDER No. FL. (B) 3276-9—C. R. 14-52-2, DATED BANGALORE, THE 4TH JULY 1952.

Under the existing rules in the Mysore Public Works Account Code, the transactions that appear in the Schedule of "Objection Book Advance—Public Works" represent outlay incurred by the Public Works Department on behalf of District Boards, Palace and Electrical Departments and any outlay incurred on Deposit Works in excess of deposits contributed. But in Part "A" States similar transactions are included in the schedule of Miscellaneous Public Works Advances under distinct sub-heads which are as follows:—

EXTRACTS FROM THE GOVERNMENT OF INDIA ACCOUNT CODE

VOL. III.

"IV. MISCELLANEOUS P.W. ADVANCES.

Transactions recorded under the head 'Miscellaneous P.W. Advances' should be divided into the following classes:—

(1) Sales on credit;

(2) Expenditure incurred on Deposit Works in excess of deposits received or in anticipation of receipt of money (Article 32).

(3) Losses, retrenchments, errors, etc.

(4) Other items.

Note.—No charges should be debited to this head on the ground of absence or insufficiency of sanction or appropriation except as provided in item (2).

When stores of any kind are sold on credit, their value (*plus*, if recoverable, the supervision charges) should be debited to Miscellaneous P.W. Advances under the sub-head 'Sales on Credit', so that (1) the accounts of Stock or works from which the materials are issued may be kept correctly, and (2) the recovery of the value from the local body or individual concerned may be watched through the regular accounts.

Under the heading 'Losses, retrenchment, errors, etc.,' should appear the following:—

(*a*) deficiencies in cash or stock;

(*b*) actual losses of cash or stock;

(*c*) errors in accounts awaiting adjustments, and

(*d*) retrenchments and losses of other kinds recoverable from Government servants.

The head 'Other items' should be used for all debits, the allocation of which is not known or which cannot be adjusted until recovery of settlement is effected or write off ordered. The following are cited as examples: (1) debits, the classification of which cannot be determined at once, (2) recoverable debits not pertaining to the accounts of a work, and (3) recoverable outstanding pertaining to works, the accounts of which are closed.

Note.—The share of Municipal Taxes paid by Government on behalf of tenants of Government buildings should be debited to this head pending recovery.

IV. NON-GOVERNMENT WORKS.

Expenditure incurred on Deposit Works should be debited against the amount advanced by the party concerned to the extent of that amount. Any excess over that amount and also any expenditure on a Deposit Work which has been authorised by competent authority in anticipation of receipt of money, should be classified under 'Miscellaneous Public Works Advances' pending recovery. Expenditure incurred on District, Municipal, Cantonment and Port Trust Fund Works, may, if authorised by Government, be debited to the head 'Deposits of Local Funds .....' in cases where the balances of the fund form part of the Public Account of the Government concerned."

The Accountant-General has proposed that a similar system may with advantage be adopted in Mysore also and thereby dispense with the necessity for the head of account "Objection Book Advance" in the Public Works Accounts.

The proposals of the Accountant-General are accepted. The new system of accounting will come into force with effect from 1st August 1952. The Executive Engineers will hereafter account for the transactions, which hitherto were being accounted for under "Objection Book Advances" under "Miscellaneous Public Works Advances" and discontinue the submission of the Schedule of Objection Book Advances henceforth.

Action will be taken to incorporate the revised procedure in the Mysore Public Accounts Code under revision.

The Accountant-General is requested to issue needful subsidiary instructions in the matter.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Approves the introduction of Audit Slip in the State Public Works Department on the model of Madras Public Works Department with effect from 1st October 1952.

READ—

Letter No. W.M.G.C. 198, dated 11th June 1952, from the Accountant-General, Mysore, Bangalore, proposing to introduce an audit slip on the model of the form in use in Madras Public Works Department so as to ensure efficient scrutiny of bills in the Sub-Division and Division Offices of the State.

ORDER No. FL. (B) 4616-20—C.R. 24-52-4, DATED BANGALORE, THE 13TH AUGUST 1952.

The proposals of the Accountant-General are approved. Audit Slips may be introduced with effect from the 1st October 1952.

2. The Director of Printing and Stationery, Bangalore, is requested to print and supply the required number of Audit Slips (copy of the Form appended hereto) on indent from the Chief Engineer of Mysore.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Audit Slip to accompany bills sent for pre-audit in the Division Office.

Division *Sub-Division*

I. Name of work ... ...

II. Estimate ... { Original ... ... No. Rs.
Revised ... ... No. Rs.
Work slip sanctioned in E.E./S.E. ... No. Rs.

III. Name of piece-worker ... ...
Dl. No. of the P. W. Agreement ...

IV. Remarks or Explanation :
1. Are the items of this bill in the order of, and as given in the estimate without any change whatever ?
2. Are the items not provided for in the estimate entered in red ink in column 4 of the bill ?
3. Are the authorities quoted in the following cases ;
(*a*) Items not in the estimate but billed for ... ...
(*b*) Items of excesses over the sanctioned estimate ... ...

Note :—The authority being a sanctioned work slip or special orders of E.E./S.E.